

Author: Ma Analyst: Gail Hall Bill Number: AB 1591
 Related Bills: None Telephone: 845-6111 Introduced Date: February 23, 2007
 Attorney: _____ Sponsor: _____

SUBJECT: Corporation Tax Law Allocation & Apportionment Definitions Technical Amendments

- ____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.
- X TECHNICAL BILL – No program or fiscal changes to existing program.
- ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ____ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ____ MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended _____ still applies.
- ____ MINOR AMENDMENT – No change in approved position of _____.
- ____ See Comments below
- X OTHER – See comments below.

COMMENTS:

This bill would make nonsubstantive changes to the Corporation Tax law relating to taxpayers that do business within and outside of California.

This bill would not impact the department's programs and operations or state tax revenue.

Board Position:

____ S	____ NA	____ NP
____ SA	____ O	<u>X</u> NAR
____ N	____ OUA	____ PENDING

Franchise Tax Board Staff

Date

Gail Hall

4/16/07